

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

In re:
THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.¹

PROMESA
Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**This filing relates to the
Commonwealth and HTA.**

**REPLY OF THE COMMONWEALTH OF PUERTO RICO AND THE
PUERTO RICO HIGHWAYS AND TRANSPORTATION AUTHORITY TO THE
RESPONSE FILED BY CARLOS CORTES IRIZARRY [ECF NO. 13182] TO THE ONE
HUNDRED NINETIETH OMNIBUS OBJECTION (NON-SUBSTANTIVE) TO
SUBSEQUENTLY AMENDED CLAIMS**

To the Honorable United States District Judge Laura Taylor Swain:

The Commonwealth of Puerto Rico (the “Commonwealth”) and the Puerto Rico Highways and Transportation Authority (“HTA,” and together with the Commonwealth, the “Debtors”), by and through the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”), as the sole Title III representative of the Debtors pursuant to section 315(b) of the *Puerto*

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283- LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17- BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Rico Oversight, Management, and Economic Stability Act (“PROMESA”),² files this reply (the “Reply”) to the “motion” [ECF No. 13182] filed on behalf of claimant Carlos Cortés Irizarry (“Cortés Irizarry”) in response to the *One Hundred Ninetieth Omnibus Objection (Non-Substantive) of the Commonwealth of Puerto Rico and the Puerto Rico Highways and Transportation Authority to Subsequently Amended Claims* [ECF No. 12859] (the “One Hundred Ninetieth Omnibus Objection”). In support of this Reply, the Debtors respectfully represent as follows:

1. On April 17, 2020 the Debtors filed the One Hundred Ninetieth Omnibus Objection seeking to disallow certain proofs of claim that were subsequently amended and superseded (collectively, the “Claims to Be Disallowed”), each as listed on Exhibit A thereto. As set forth in the One Hundred Ninetieth Omnibus Objection and supporting exhibits thereto, each of the Claims to Be Disallowed have been amended and superseded by subsequently filed proof(s) of claim (collectively, the “Remaining Amended Claims”). The Claims to Be Disallowed thus no longer represent valid claims against the Debtors.

2. Any party who disputed the One Hundred Ninetieth Omnibus Objection was required to file a response by 4:00 p.m. (Atlantic Standard Time) on May 19, 2020, in accordance with the Court-approved notice attached to the One Hundred Ninetieth Omnibus Objection as Exhibit C, which was served in English and Spanish on the individual creditors subject to the One Hundred Ninetieth Omnibus Objection, the U.S. Trustee, and the Master Service List (as defined in the *Eleventh Amended Case Management Procedures* [ECF No. 11885-1]).

² PROMESA is codified at 48 U.S.C. §§ 2101-2241.

3. Claimant Cortés Irizarry filed a proof of claim against the Commonwealth on August 30, 2017, and it was logged by Prime Clerk, LLC as Proof of Claim No. 97 (the “Original Cortés Irizarry Claim”). Subsequently, Cortés Irizarry filed a second proof of claim against the Commonwealth on June 29, 2018, and it was logged by Prime Clerk, LLC as Proof of Claim No. 101510 (the “Amended Cortés Irizarry Claim”). The Amended Cortés Irizarry Claim states that it amends the Cortés Irizarry Claim. Accordingly, the One Hundred Ninetieth Omnibus Objection sought to disallow the Original Cortés Irizarry Claim because it had been amended and superseded by the Amended Cortés Irizarry Claim.

4. Rather than filing a response or objection, on May 19, 2020, Luis R. Lugo Emanuelli, attorney for claimant Cortés Irizarry, filed that certain *Motion Notifying Death of Creditor; & Requesting Extension of Time* [ECF No. 13182] (the “Motion”). The Motion notified the Court that claimant Cortés Irizarry had passed away, and requested an extension of ninety (90) days to permit “any existing heirs to proceed with the substitution of creditor and to amend the claim filed accordingly; and to comply with any other court dateline, including filing any reply” to the One Hundred Ninetieth Omnibus Objection. Mot. at 2. On June 11, 2020, the Court entered its *Order Granting Motion for Extension of Time to Respond to Debtors’ One Hundred Ninetieth Omnibus Objection* [ECF No. 13401], granting the Motion and extending the response deadline for Cortés Irizarry’s claim to September 1, 2020 (the “Extended Deadline”).

5. The Motion does not dispute that the Original Cortés Irizarry Claim has been amended and superseded by the Amended Cortés Irizarry Claim, and, therefore, no longer represents a valid claim against the Commonwealth. Further, although over four months have

passed since the Extended Deadline, the Debtors have not received any response to the One Hundred Ninetieth Omnibus Objection with respect to the Original Cortés Irizarry Claim.

6. Accordingly, the Debtors respectfully request the Court grant the One Hundred Ninetieth Omnibus Objection and disallow the Original Cortés Irizarry Claim, notwithstanding the filing of the Motion. As all rights shall be preserved with respect to the Amended Cortés Irizarry Claim, there shall be no prejudice to their heirs, if any, of Claimant Cortés Irizarry.

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Dated: January 4, 2021
San Juan, Puerto Rico

Respectfully submitted,

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